

CHAPTER 162.

CERTAIN LAW RELATING TO WATER WORKS MADE APPLICABLE TO CITIES UNDER SPECIAL CHARTERS.

S. F. 204.

AN ACT providing that chapter twenty-five (25) of the acts of the Twenty-eighth (28) General Assembly, relating to water works, be made applicable to cities under special charters.

Be it enacted by the General Assembly of the State of Iowa:

SECTION 1. Special charter cities. That chapter twenty-five (25), of the acts of the Twenty-eighth (28) General Assembly, relating to water works, be and the same is hereby made applicable to cities under special charters.

SEC. 2. In effect. This act, being deemed of immediate importance, shall take effect and be in force from and after its publication in the Iowa State Register and the Des Moines Leader, newspapers published in Des Moines, Iowa.

Approved March 19, 1902.

I hereby certify that the foregoing Act was published in the Iowa State Register and the Des Moines Leader, March 21, 1902.

W. B. MARTIN,
Secretary of State.

CHAPTER 163.

LEVY OF TAX FOR PARK PURPOSES IN CERTAIN CITIES.

H. F. 41.

AN ACT to amend section three (3), of chapter thirty (30), of the acts of the Twenty-eighth General Assembly, relating to the levy of taxes for park purposes in certain cities.

Be it enacted by the General Assembly of the State of Iowa:

SECTION 1. Tax certified—rate in certain cities. That section three (3) of chapter thirty (30) of the acts of the Twenty-eighth General Assembly be and is hereby amended by striking out the word "twenty-five" in the fourth (4th) line thereof and inserting in lieu thereof the word "twenty-two" and by striking out the word "twenty-five" in the fifth (5th) line thereof and inserting in lieu thereof the word "twenty-two".

Approved March 22, 1902.

CHAPTER 164.

TAXATION OF EXPRESS COMPANIES.

S. F. 259.

AN ACT to repeal sections two (2), three (3), six (6), and seven (7) of chapter forty-five (45), Acts of the Twenty-eighth General Assembly, and to enact a substitute therefor; and to amend section one (1) chapter forty-five (45) Acts of the Twenty-eighth General Assembly, relating to taxation of express companies.

Be it enacted by the General Assembly of the State of Iowa:

SECTION 1. Annual statement—to whom delivered. That section one (1), chapter forty five (45) acts of the Twenty-eighth (28) General Assembly be and the same is hereby amended by striking out the words "auditor of state" from the tenth line thereof, and inserting in lieu thereof the words "executive council".

SEC. 2. Repealed. That section two (2), chapter forty-five (45) acts of the Twenty-eighth (28) General Assembly be and the same is hereby repealed, and the following enacted in lieu thereof:

"Sec. 2. Additional information—delay—penalty. Upon the filing of such statements, the executive council shall examine each of them, and if it shall deem the same insufficient, or in case it shall deem that other information is requisite, it shall require such officer or agent to make such other and further statements as the executive council may call for. In the case of the failure or refusal of any company to make out and deliver to the executive council any statement or statements required by this act, such company shall forfeit and pay to the state of Iowa one hundred dollars for each day such report is delayed beyond the first Monday in March of that year, to be sued and recovered in any proper form of action in the name of the state of Iowa, on the relation of the executive council, and such penalty when collected shall be paid into the general fund of the state."

SEC. 3. Repealed. That section three (3), chapter forty-five (45), acts of the Twenty-eighth (28) General Assembly be and the same is hereby repealed, and the following enacted in lieu thereof:

"Sec. 3. Assessment by executive council. The executive council shall meet on the second Monday in July in each year, and it shall thereupon value and assess the property of such company, in the manner hereinafter set forth, after examining such statements, and after ascertaining the actual value of the property of such company therefrom, and from such other information as it may have or obtain. For that purpose the executive council may require such company, by its agents or officers, to appear before said council with such books, papers, or statements as the council may require, or it may require additional statements to be made by such company, and may compel the attendance of witnesses, in case said council shall deem it necessary, to enable it to ascertain the actual value of such property; any such company interested may, upon written application, appear before the executive council at such meeting, and be heard in the matter of the valuation of the property of such company for taxation."

SEC. 4. Repealed. That section six (6), chapter forty-five (45), acts of the Twenty-eighth (28) General Assembly be and the same is hereby repealed and the following enacted in lieu thereof:

"Sec. 6. Assessment in each county—how certified. Said executive council shall thereupon, for the purpose of determining what amount shall be assessed by it to said company, in each county of the state, through, across, into, or over which the route of said company extends, multiply the value per mile, as above ascertained, by the number of miles in each of said counties, as reported in said statements, or as otherwise ascertained, and the result thereof, with the mileage and the rate of assessment per mile, shall be by said council certified to the auditors respectively of the several counties through, into, over and across which the routes of said company extend."

SEC. 5. Repealed. That section seven (7), chapter forty-five (45) acts of the Twenty-eighth (28) General Assembly be and the same is hereby repealed, and the following enacted in lieu thereof:

"Sec. 7. Levy and collection of tax—rates. At the first meeting of the board of supervisors held after such certificate is received by the county auditor, it shall cause the same to be entered in its minute book, and make and enter therein an order stating the length of the routes and the assessed value of each in each city, town, township, or other taxing district in its county, through or into which said routes extend, which shall constitute the taxable value of said property for taxing purposes, and the taxes on said property, when collected by the county treasurer, shall be disposed of as other taxes. The county auditor shall immediately thereafter transmit a copy of said order to the councils of cities, or towns, and to the trustees of each township, in the county. The county auditor shall also add to the value so apportioned the assessed value of the real estate, buildings, machinery, fixtures, appliances, and personal property not used exclusively in the conduct of the business situated in any township or taxing district as returned by the

assessor thereof, and extend the taxes thereon upon the tax list as in other cases. All such property shall be taxable upon said assessment at the same rates, by the same officers, and for the same purposes as the property of individuals within such counties, townships or taxing districts. The property so included in said assessments and the shares of stock in such companies so assessed shall not be taxed in this state, except as provided in this act."

SEC. 6. **In effect.** This act, being deemed of immediate importance, it shall be in force and take effect from and after its publication in the Iowa State Register and the Des Moines Daily Leader, newspapers published in Des Moines, Iowa

Approved February 28, 1902.

I hereby certify that the foregoing Act was published in the Iowa State Register and the Des Moines Leader, March 1, 1902.

W. B. MARTIN,
Secretary of State.

CHAPTER 165.

MEMBERSHIP IN THE ANNUAL CONVENTION OF THE DEPARTMENT OF AGRICULTURE.

H. F. 311.

AN ACT to amend section three (3), of chapter fifty-eight (58), of the Acts of the Twenty-eighth General Assembly, relating to membership in the annual convention of the department of agriculture.

Be it enacted by the General Assembly of the State of Iowa:

[SECTION 1.] **Farmers' institutes to be represented.** That section three (3) of chapter fifty-eight (58) of the acts of the Twenty-eighth General Assembly be and the same is hereby amended by striking out the second word "and" in the last line of said section, and by adding after the word "association" in the last line of said section, the following: "and each farmers' institute organized under the provisions of section sixteen hundred and seventy-five (1675) of the code." Provided said farmers' institute has been organized at least one (1) year, and has reported to the state secretary of agriculture, not later than November first, through its president and secretary or executive committee, that an institute was held according to law, the date thereof, the names and postoffice address of its officers. They shall also furnish the state secretary of agriculture with a copy of program of each institute hereafter held and one or more papers read before such institute, if papers are read. No proxy given by any delegate elected by a farmers' institute shall be recognized by said convention.

Approved April 4, 1902.

CHAPTER 166.

CONSTRUCTION OF STREET RAILWAYS UPON THE STATE FAIR GROUNDS.

S. F. 217.

AN ACT to amend section eight (8), of chapter fifty-eight (58), of the Acts of the Twenty-eighth General Assembly, relating to the construction of street railways upon the state fair grounds.

Be it enacted by the General Assembly of the State of Iowa:

SECTION 1. **Board of agriculture to authorize or forbid construction.** That section eight (8) of chapter fifty-eight (58) of the acts of the Twenty-eighth General Assembly be amended by adding at the end of the said section the following: